

EXHIBIT E

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE

In re:)	Chapter 7
)	
STUDENT FINANCE CORPORATION,)	Case No. 02-11620 (WS)
)	
Debtor.)	
)	
CHARLES A. STANZIALE, JR.,)	
CHAPTER 7 TRUSTEE OF STUDENT)	
FINANCE CORPORATION,)	
)	
Plaintiff,)	Civil Action No. 05-72 (JJF)
v.)	
)	
MCGLADREY & PULLEN, LLP, and)	
MICHAEL AQUINO,)	
)	
Defendant.)	
)	

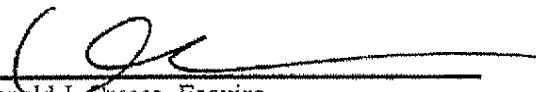
SUPPLEMENTAL CERTIFICATE OF MERIT

The undersigned, Donald J. Crecca, hereby certified as follows:

1. I am an attorney with the law firm of McElroy, Deutsch, Mulvaney & Carpenter, LLP and a member of the Bar of the State of New Jersey.
2. The above-captioned action involves professional liability claims against defendant, McGladrey & Pullen, LLP, as such claims are defined in Pennsylvania Rule of Civil Procedure 1042.1. Pennsylvania Rule of Civil Procedures 1042.3 requires the filing of a Certificate of Merit with respect to any professional liability claim.
3. I hereby certify that an appropriate licensed professional, a certified public accountant, has supplied a written statement that there exists a reasonable probability that the care, skill or knowledge exercised or exhibited by McGladrey & Pullen, LLP in the practice or the work that is the subject of the Amended Complaint fell outside acceptable

professional standards and that such conduct was a cause in bringing about the harm referenced in the Amended Complaint.

Dated: January 26, 2006
Wilmington, Delaware



Donald J. Crecca, Esquire
McElroy, Deutsch, Mulvaney
& Carpenter, LLP
Three Gateway Center
100 Mulberry Street
Newark, New Jersey 07102

*Counsel for Charles A. Stanziale, Jr.
Chapter 7 Trustee*

In re:) Chapter 7
)
STUDENT FINANCE CORPORATION,) Case No. 02-11620 (WS)
)
Debtor.)
_____)
CHARLES A. STANZIALE, JR.,)
CHAPTER 7 TRUSTEE OF STUDENT)
FINANCE CORPORATION,)
)
Plaintiff,) Civil Action No. 05-72 (JJP)
v.)
)
MCGLADREY & PULLEN, LLP, and)
MICHAEL AQUINO,)
)
Defendant.)

The undersigned, Donald J. Crecca, hereby certified as follows:

1. I am an attorney with the law firm of McElroy, Deutsch, Mulvaney & Carpenter, LLP and a member of the Bar of the State of New Jersey.
2. The above-captioned action involves professional liability claims against defendant, Michael Aquino, as such claims are defined in Pennsylvania Rule of Civil Procedure 1042.1. Pennsylvania Rule of Civil Procedures 1042.3 requires the filing of a Certificate of Merit with respect to any professional liability claim.
3. I hereby certify that an appropriate licensed professional, a certified public accountant, has supplied a written statement that there exists a reasonable probability that the care, skill or knowledge exercised or exhibited by Michael Aquino in the practice or the work that is the subject of the Amended Complaint fell outside acceptable

professional standards and that such conduct was a cause in bringing about the harm referenced in the Amended Complaint.

Dated: January 26, 2006
Wilmington, Delaware



Donald J. Crecca, Esquire
McElroy, Deutsch, Mulvaney
& Carpenter, LLP
Three Gateway Center
100 Mulberry Street
Newark, New Jersey 07102

*Counsel for Charles A. Stanziale, Jr.
Chapter 7 Trustee*